

Course Title	Auditing							
Course Code	EBC2058							
ECTS Credits	6,5							
Assessment	Whole/Half Grades							
Period	Period	Start	End	Mon	Tue	Wed	Thu	Fri
	5	15-4-2019	7-6-2019	X/E			X/E	
Level	Intermediate							
Coordinator	Ann Vanstraelen For more information:a.vanstraelen@maastrichtuniversity.nl							
Language of instruction	English							
Goals	Solid understanding of the audit process; Basic knowledge of the academic literature on auditing; Obtain problem solving skills in auditing settings and develop experience in using and interpreting data in common decision contexts.							
Description	Graduates have academic, evidence-based knowledge and understanding of theories, methods and tools in business/economics. Graduates can apply their knowledge and understanding to identify and solve real life business/economic problems. This includes demonstrating analytical skills and a problem-solving attitude. Graduates can inform judgments on theoretical and practical business/economic issues. Graduates can find, read and understand relevant research. Graduates have largely self-directed learning skills and the ability to regulate their own learning process.							
	The course is aimed at giving students a solid introduction to auditing. The evolution of the auditing function, the role of auditing in a modern economy, the audit process of auditing, as well as the most elementary auditing techniques are discussed. The course is linked to audit practice by means of case-studies and a workshop in collaboration with a large audit firm and/or a guest lecture.							
Literature	Textbook and academic articles							
Prerequisites	Internal control & accounting systems Knowledge and understanding of internal control and accounting systems (level comparable to: course Internal control & accounting systems).							
Teaching methods	An advanced level of English PBL / Lecture / Assignment							
Assessment methods	Participation / Written Exam							
Evaluation in previous academic year	For the complete evaluation of this course please click http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM							
This course belongs to the following programme / specialisation	Bachelor Economics and Business Economics - Economics				IBE Electives			
	Bachelor Economics and Business Economics - Emerging Markets				Business Electives			
	Bachelor Economics and Business Economics - Emerging Markets				Major Accounting			
	Bachelor Economics and Business Economics - Economics and Management of Information				Free Electives			
	Bachelor Economics and Business Economics - International Business Economics				Business Electives			
	Bachelor Economics and Business Economics - International Business Economics				Major Accounting			
	Bachelor Econometrics and Operations Research				Business & Economics Electives			
	Bachelor Fiscal Economics				Electives			
	Bachelor International Business - Emerging Markets				Major Accounting			
	Bachelor International Business				Business Electives (Major Finance)			
	Bachelor International Business				Business Electives (Major Information Management)			
	Bachelor International Business				Business Electives (Major Marketing)			
	Bachelor International Business				Business Electives (Major Organisation)			
	Bachelor International Business				Business Electives (Major Strategy)			
	Bachelor International Business				Business Electives (Major Supply Chain Management)			
	Bachelor International Business				Major Accounting			
	SBE Exchange Bachelor				Bachelor Exchange Courses			
	SBE Exchange Master				Bachelor Exchange Courses			
SBE Non Degree Courses				Bachelor Courses				